



Trustees' Financial Summary

FY2015-16

Submit ID: 0605-07507498

33 Musselshell County

0605 Roundup Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Carmen Eiselein

Phone #:

(406) 323-1507

(Signature)

(Date)

Chair, Board of Trustees:

Thomas Vandeberg

(Signature)

(Date)

County Superintendant

Kathryn Pfister

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY16 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	Allegiance Forfeiture	LOCAL		
117	Multi-District Agreement	LOCAL		
118	FIT KID'S CLUB GRANT	LOCAL		
207	Medicaid	STATE		State
320	Academic Achievement Award	FEDERAL		
326	Schoolwide TITLE 2014-15	FEDERAL		
330	Schoolwide TITLE 2015-16	FEDERAL		
709	CAPITAL INVESTMENT & DEFERRED MAINTENANCE	STATE		
787	IDEA Part B	FEDERAL		84.027
788	IDEA Part B YELLOWSTONE ACAD	FEDERAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	329,936.64	120,424.21	190,786.59	26,356.47
02	Taxes Receivable - Real and Personal (120-149)	35,601.14	8,016.03	1,983.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	129,673.14	33,134.65	5,477.01	428.74
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	495,210.92	161,574.89	198,246.60	26,785.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	35,601.14	8,016.03	1,983.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	103,183.85	200.00	92,608.50	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	356,425.93	153,358.86	103,655.10	26,785.21
52	TOTAL FUND BALANCE/EQUITY	459,609.78	153,558.86	196,263.60	26,785.21
53	TOTAL LIABILITIES AND FUND BALANCE	495,210.92	161,574.89	198,246.60	26,785.21

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,196.00	134,394.25	20,384.89	24,152.16
02	Taxes Receivable - Real and Personal (120-149)	989.18			612.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,354.83			2,891.11
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,540.01	134,394.25	20,384.89	27,656.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	989.18			612.99
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			13.00	
48	Fund Balance for Budget	21,550.83	134,394.25	20,371.89	27,043.27
52	TOTAL FUND BALANCE/EQUITY	21,550.83	134,394.25	20,384.89	27,043.27
53	TOTAL LIABILITIES AND FUND BALANCE	22,540.01	134,394.25	20,384.89	27,656.26

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,425.33	2,277.23		(185,238.20)
02	Taxes Receivable - Real and Personal (120-149)				16,708.83
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				115,006.38
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,425.33	2,277.23		(53,522.99)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				16,708.83
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,425.33	2,277.23		(70,231.82)
52	TOTAL FUND BALANCE/EQUITY	15,425.33	2,277.23		(70,231.82)
53	TOTAL LIABILITIES AND FUND BALANCE	15,425.33	2,277.23		(53,522.99)

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	496,254.77	281,209.68		
02	Taxes Receivable - Real and Personal (120-149)		4,544.95		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		17,327.51		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	496,254.77	303,082.14		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,544.95		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	496,254.77	298,537.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	496,254.77	298,537.19		
53	TOTAL LIABILITIES AND FUND BALANCE	496,254.77	303,082.14		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		81,610.97		300.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		81,610.97		300.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		81,610.97		300.02
52	TOTAL FUND BALANCE/EQUITY		81,610.97		300.02
53	TOTAL LIABILITIES AND FUND BALANCE		81,610.97		300.02



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	356,151.32	239,873.68
1112	District Levy - Personal Property	357,382.81	234,998.24
1114	District Levy - Pers Prop/Mobile Homes	5,211.76	7,454.59
1123	Coal Gross Proceeds	175,191.54	166,131.37
1190	Penalties and Interest on Taxes	3,554.21	2,417.81
1510	Interest Earnings	6,080.86	8,614.63
1900	Other Revenue from Local Sources	783.61	860.23
3110	Direct State Aid	1,149,964.89	1,195,145.69
3111	Quality Educator	103,729.16	105,312.79
3112	At Risk Student	19,312.83	20,178.98
3113	Indian Education For All	9,057.60	9,270.72
3114	American Indian Achievement Gap	4,800.00	6,765.00
3115	State Spec Ed Allowable Cost Pymt to Districts	149,581.48	153,386.81
3116	Data For Achievement	6,660.00	8,880.00
3118	Natural Resource Development	8,194.84	13,417.42
3120	State Guaranteed Tax Base Aid	412,051.35	303,844.96
3444	State School Block Grant	128,704.83	128,704.83
3445	State Combined Fund School Block Grant	7,862.45	7,862.45
3446	SB96 Block Grant Reimbursement	13,259.41	0.00
3447	SB96 Combined Block Grant Reimbursement	2,635.51	0.00
3460	Montana Oil and Gas Tax	22,171.44	9,660.29
6100	Material Prior Period Revenue Adjustments	154.08	183.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,942,495.98	2,622,964.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,064,688.04	1,121,625.61
			2XX Personal Services - Employee Benefits	164,545.95	159,038.70
			3XX Purchased Professional and Technical Services	4,745.00	4,259.32
			4XX Purchased Property Services	11,573.78	12,458.66
			5XX Other Purchased Services	19,274.71	18,787.06
			6XX Supplies and Materials	169,670.18	154,154.26
			7XX Property and Equipment Acquisition	0.00	9,916.00
			810 Dues and Fees	1,224.00	1,284.75
		21XX Support Services - Students			
			1XX Personal Services - Salaries	68,044.38	71,591.11

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	9,617.93	10,021.62
			5XX Other Purchased Services	306.96	159.40
			6XX Supplies and Materials	639.66	1,321.80
		22XX Educational Media Services			
			1XX Personal Services - Salaries	60,975.71	66,110.25
			2XX Personal Services - Employee Benefits	9,207.34	9,694.13
			5XX Other Purchased Services	943.41	1,177.12
			6XX Supplies and Materials	4,479.18	2,174.49
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	51,873.72	53,948.48
			2XX Personal Services - Employee Benefits	8,508.70	8,964.38
			3XX Purchased Professional and Technical Services	10,783.72	10,912.50
			5XX Other Purchased Services	24,456.27	17,162.15
			6XX Supplies and Materials	7,247.44	1,504.42
			810 Dues and Fees	1,783.00	1,786.00
			8XX Other Expenditures	1,292.46	1,540.04
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	131,413.01	122,482.78
			2XX Personal Services - Employee Benefits	24,769.84	25,710.89
			5XX Other Purchased Services	2,303.32	3,501.98
			6XX Supplies and Materials	2,474.56	10,961.79
			810 Dues and Fees	960.00	838.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,756.70	19,927.76
			2XX Personal Services - Employee Benefits	3,377.47	3,520.39
			4XX Purchased Property Services	1,125.00	1,110.00
			5XX Other Purchased Services	5,206.08	3,670.27
			6XX Supplies and Materials	5,083.77	5,880.70
			810 Dues and Fees	125.00	125.00
			8XX Other Expenditures	22.50	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	131,076.50	124,905.58
			2XX Personal Services - Employee Benefits	24,303.83	21,691.92
			3XX Purchased Professional and Technical Services	0.00	155.00
			4XX Purchased Property Services	96,822.31	100,622.62
			5XX Other Purchased Services	99.00	1,280.99
			6XX Supplies and Materials	80,891.63	41,934.58
			7XX Property and Equipment Acquisition	0.00	1,444.11
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,613.56	7,074.17
			6XX Supplies and Materials	1,039.34	1,255.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	282,070.77	266,098.08
			2XX Personal Services - Employee Benefits	66,590.57	59,074.07
			5XX Other Purchased Services	1,341.08	1,586.39
			6XX Supplies and Materials	3,665.11	2,596.42
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	23,651.89	23,600.61
	316	Data For Achievement			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	6,660.00	8,880.00
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,319.10	2,467.18
			2XX Personal Services - Employee Benefits	301.24	375.20
			6XX Supplies and Materials	1,152.28	905.25
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	5,955.00	5,625.00
			2XX Personal Services - Employee Benefits	876.21	717.10
			5XX Other Purchased Services	4,461.35	4,693.84
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	4,449.75	4,364.05
			2XX Personal Services - Employee Benefits	443.12	495.47
			6XX Supplies and Materials	2,794.19	1,377.05
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	40,075.75	39,551.50
			2XX Personal Services - Employee Benefits	1,655.82	3,107.88
			5XX Other Purchased Services	4,658.58	7,994.36
			6XX Supplies and Materials	2,400.05	7,823.39
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	20,764.18	27,780.05
	117	Multi-District Agreement			
		999	Undistributed		
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	50,000.00	139,806.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,753,631.00	2,846,605.00



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	761,222.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,622,964.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,846,605.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 103,183.85 Less Last Year 181,156.32 (4b)	-77,972.47	
	-77,972.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	459,609.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	104,399.95	62,095.29
	1112 District Levy - Personal Property	107,776.42	60,137.27
	1114 District Levy - Pers Prop/Mobile Homes	1,369.16	2,063.02
	1123 Coal Gross Proceeds	41,872.94	48,319.55
	1190 Penalties and Interest on Taxes	815.30	640.89
	1510 Interest Earnings	401.53	193.47
	2220 County On-Schedule Trans Reimb	39,981.24	36,541.68
	3210 State On-Schedule Trans Reimb	39,981.24	36,541.65
	3444 State School Block Grant	11,773.62	11,773.62
	3446 SB96 Block Grant Reimbursement	3,169.16	0.00
	3460 Montana Oil and Gas Tax	0.00	748.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		351,540.56	259,054.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,222.88	24,151.84
			2XX Personal Services - Employee Benefits	4,674.71	5,016.16
			6XX Supplies and Materials	2,620.25	1,266.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	56,139.48	46,633.84
			2XX Personal Services - Employee Benefits	10,971.82	9,571.63
		25XX Support Services - Business			
			1XX Personal Services - Salaries	20,515.65	21,893.84
			2XX Personal Services - Employee Benefits	2,905.85	3,029.83
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	74,849.51	76,184.48
			2XX Personal Services - Employee Benefits	14,348.01	10,942.70
			3XX Purchased Professional and Technical Services	1,499.45	1,591.20
			4XX Purchased Property Services	23,579.66	32,039.02
			5XX Other Purchased Services	14,595.47	14,993.16
			6XX Supplies and Materials	26,305.95	14,815.43
			810 Dues and Fees	836.50	806.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				277,065.19	262,936.13



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					161,717.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					259,054.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					262,936.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	200.00	Less Last Year	4,477.25	(4b)	-4,277.25	
					-4,277.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					153,558.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,898.64	10,088.85
	1112 District Levy - Personal Property	14,432.82	9,909.20
	1114 District Levy - Pers Prop/Mobile Homes	217.12	320.04
	1123 Coal Gross Proceeds	6,618.34	7,698.55
	1190 Penalties and Interest on Taxes	164.67	109.98
	1510 Interest Earnings	995.43	289.31
	3460 Montana Oil and Gas Tax	0.00	223.84
	6100 Material Prior Period Revenue Adjustments	22,419.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,746.02	28,639.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		3,830.92	101,008.50
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		65,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,830.92	101,008.50

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	176,023.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,639.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,008.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	92,608.50	
Less Last Year	0.00	(4b)
	92,608.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	196,263.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	334.09	73.55
	1621 Lunch Sales	79,648.15	84,397.00
	3220 State Food Services Match	947.09	428.74
	4550 Federal Child Nutrition	170,495.07	183,029.61
	4552 Fresh Fruit And Vegetable	18,191.40	16,956.94
	6100 Material Prior Period Revenue Adjustments	4.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		269,620.15	284,885.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	4,053.72	4,491.39
			2XX Personal Services - Employee Benefits	231.04	247.26
			6XX Supplies and Materials	13,274.18	11,637.05
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	120,540.98	111,442.89
			2XX Personal Services - Employee Benefits	6,648.71	6,057.52
			3XX Purchased Professional and Technical Services	0.00	155.00
			4XX Purchased Property Services	3,951.74	3,079.66
			5XX Other Purchased Services	27,045.16	27,440.76
			6XX Supplies and Materials	117,310.47	126,120.03
			810 Dues and Fees	0.00	37.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				293,056.00	290,709.06



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Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					32,608.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					284,885.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					290,709.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,785.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	16,533.41	10,072.94
	1112 District Levy - Personal Property	17,840.79	9,719.79
	1114 District Levy - Pers Prop/Mobile Homes	196.94	321.33
	1123 Coal Gross Proceeds	6,056.00	7,666.62
	1190 Penalties and Interest on Taxes	84.71	86.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,711.85</u>	<u>27,866.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	20,711.85	0.00
			5XX	Other Purchased Services	0.00	6,315.98
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					40,711.85	6,315.98

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,866.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,315.98 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				21,550.83 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	416.07	192.88
	2240 County Retirement Distribution	349,793.28	369,063.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		350,209.35	369,256.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	166,769.56	178,518.11	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	10,923.40	11,207.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	9,118.71	13,183.64	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,649.24	12,268.32	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	29,435.55	26,588.47	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,968.01	6,371.53	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	19,737.07	18,754.74	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	10,302.40	10,282.53	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	48,132.40	42,975.88	
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	623.34	676.39	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,167.88	1,606.61	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	331.52	408.90	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	953.91	910.73	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	643.08	699.82
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	6,273.21	6,039.88
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	17,450.44	15,306.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				339,479.72	345,798.63

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					110,936.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					369,256.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					345,798.63 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					134,394.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
114	Allegiance Forfeiture	
	1900 Other Revenue from Local Sources	10,929.68
118	FIT KID'S CLUB GRANT	
	1920 Contributions/Donations from Private Sources	1,000.00
207	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	7,007.38
326	Schoolwide TITLE 2014-15	
	4940 Schoolwide Program	10,000.00
330	Schoolwide TITLE 2015-16	
	4940 Schoolwide Program	270,823.00
787	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	13,317.20
788	IDEA Part B YELLOWSTONE ACAD	
	5700 Resources Transferred from Other School Districts or Cooperatives	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		323,077.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
114	Allegiance Forfeiture				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		12,979.32
			114 Subtotal		12,979.32
118	FIT KID'S CLUB GRANT				
	810 Community Recreation				
	33XX Community Services				
			1XX Personal Services - Salaries		853.77
			2XX Personal Services - Employee Benefits		146.23
			118 Subtotal		1,000.00
207	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		7,007.38
			207 Subtotal		7,007.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
320	Academic Achievement Award				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			5XX Other Purchased Services		964.48
			6XX Supplies and Materials		1,298.20
			320 Subtotal		2,262.68
326	Schoolwide TITLE 2014-15				
	494	Schoolwide Program			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		589.32
			3XX Purchased Professional and Technical Services		8,155.89
			5XX Other Purchased Services		1,254.79
			326 Subtotal		10,000.00
330	Schoolwide TITLE 2015-16				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		186,979.19
			2XX Personal Services - Employee Benefits		65,578.92
			3XX Purchased Professional and Technical Services		7,051.87
			5XX Other Purchased Services		6,416.44
			6XX Supplies and Materials		4,796.58
			330 Subtotal		270,823.00
709	CAPITAL INVESTMENT & DEFERRED MAINTENANCE				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		4,055.89
			709 Subtotal		4,055.89
787	IDEA Part B				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,328.42
			2XX Personal Services - Employee Benefits		4,988.78
			787 Subtotal		13,317.20
788	IDEA Part B YELLOWSTONE ACAD				
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services		10,000.00
			788 Subtotal		10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					331,445.47



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					28,740.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					323,077.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					331,445.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	13.00	Less Last Year	0.00	(4b)	13.00	
					13.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,384.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Allegiance Forfeiture	10,929.68	12,979.32	-2,049.64
118 FIT KID'S CLUB GRANT	1,000.00	1,000.00	0.00
207 Medicaid	7,007.38	7,007.38	0.00
320 Academic Achievement Award	0.00	2,262.68	-2,262.68
326 Schoolwide TITLE 2014-15	10,000.00	10,000.00	0.00
330 Schoolwide TITLE 2015-16	270,823.00	270,823.00	0.00
709 CAPITAL INVESTMENT & DEFERRED MAINTENANCE	0.00	4,055.89	-4,055.89
787 IDEA Part B	13,317.20	13,317.20	0.00
788 IDEA Part B YELLOWSTONE ACAD	10,000.00	10,000.00	0.00
Total	323,077.26	331,445.47	-8,368.21



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,954.08	5,216.06
	1112 District Levy - Personal Property	5,014.86	5,207.14
	1113 District Levy - Heavy Motor Vehicles	0.00	50.00
	1114 District Levy - Pers Prop/Mobile Homes	71.01	121.39
	1123 Coal Gross Proceeds	2,357.52	2,290.60
	1190 Penalties and Interest on Taxes	46.76	36.80
	1340 Fees for Adult Education	0.00	10.00
	3460 Montana Oil and Gas Tax	0.00	35.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,444.23</u>	<u>12,967.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,722.68	9,183.10
			2XX Personal Services - Employee Benefits	960.92	1,985.57
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			6XX Supplies and Materials	28.78	239.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,712.38</u>	<u>11,407.77</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	25,483.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,967.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,407.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,043.27	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	2,815.96	2,827.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,815.96</u>	<u>2,827.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,195.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	12,597.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,827.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,425.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	198,472.63
	1112 District Levy - Personal Property	0.00	204,997.58
	1114 District Levy - Pers Prop/Mobile Homes	0.00	1,958.77
	1190 Penalties and Interest on Taxes	0.00	423.92
	3120 State Guaranteed Tax Base Aid	0.00	64,519.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	470,372.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			850 Interest on Debt	0.00	540,254.01
			860 Agent Fees/Issuance Costs	0.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	540,604.01

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	470,372.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	540,604.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-70,231.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,138.37	6,996.79
	5110 Sale of Bonds	7,834,927.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,841,065.54</u>	<u>6,996.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			5XX Other Purchased Services	198,943.41	485,604.21
			7XX Property and Equipment Acquisition	0.00	6,668,438.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>198,943.41</u>	<u>7,154,042.95</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,644,020.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,996.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,154,042.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	720.00	(4b)
	-720.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	496,254.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	44,977.13	31,941.58
	1112 District Levy - Personal Property	45,267.76	31,360.75
	1114 District Levy - Pers Prop/Mobile Homes	630.08	947.75
	1123 Coal Gross Proceeds	19,790.16	21,183.50
	1190 Penalties and Interest on Taxes	426.45	303.99
	1510 Interest Earnings	709.04	357.37
	6100 Material Prior Period Revenue Adjustments	3,300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,100.62	86,094.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	7,554.58	28,089.77
			6XX Supplies and Materials	0.00	2,647.31
			7XX Property and Equipment Acquisition	6,840.77	0.00
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	0.00	1,571.65
			5XX Other Purchased Services	9,655.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,050.35	32,308.73

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					244,750.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,094.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,308.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					298,537.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	393.92	98.80
	1900 Other Revenue from Local Sources	26,213.46	27,159.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,607.38	27,257.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			5XX Other Purchased Services	5,448.17	4,057.49
			6XX Supplies and Materials	7,998.95	7,998.80
	830	Public Library Services			
		33XX	Community Services		
			1XX Personal Services - Salaries	12,451.66	13,052.45
			2XX Personal Services - Employee Benefits	2,009.53	2,055.92
			8XX Other Expenditures	140.00	160.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,048.31	27,324.66

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	81,949.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,257.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,324.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	271.78	(4b)
	-271.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,610.97	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	145,710.61	135,118.38
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,001,608.37	1,014,668.33
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	11,249.26	4,855.10
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	99.95	0.00
XX	XXX	26XX	41X Energy Utility Services	74,409.38	72,781.88
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	6,668,438.74
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	6,315.98



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	67,132.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	67,132.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	22,377.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	96,671.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	359,271.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	266,098.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	59,074.07	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,586.39	6,315.98	0.00	0.00	0.00
280	1XXX	6XX	2,596.42	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	23,600.61	0.00	0.00	0.00	0.00
Totals			352,955.57	6,315.98	0.00	0.00	0.00

359,271.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	165,606.00	7,450.00	0.00	0.00	173,056.00	0.00	173,056.00
Other Post Employment Benefits	362,872.00	0.00	0.00	0.00	362,872.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	528,478.00	7,450.00	0.00	0.00	535,928.00	0.00	173,056.00
Bond(s)							
11/25/2014	7,337,000.00	0.00	122,000.00	0.00	7,215,000.00	280,000.00	6,935,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	7,337,000.00	0.00	122,000.00	0.00	7,215,000.00	280,000.00	6,935,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	458,084.41	61,190.61	0.00	519,275.02
Net Pension - TRS	2,264,540.08	88,587.92	0.00	2,353,128.00